

General Information Letter: Illinois Income Tax Act does not mandate electronic filing of income tax returns.

June 7, 2001

Dear:

This is in response to your email dated May 21, 2001 in which you state the following:

Hi, I am a manager of the Pennsylvania Department of Revenue, Office of E-Commerce. I am currently trying to gather information on any state that has law or regulation that mandates not only paying electronically, but filing the return as well for business taxes only. This could be a mandate to file any tax return electronically. Any information would be helpful.

According to the Department of Revenue ("Department") regulations, the Department may issue only two types of letter rulings: Private Letter Rulings ("PLR") and General Information Letters ("GIL"). The regulations explaining these two types of rulings issued by the Department can be found in 2 Ill.Adm.Code 1200, or on the website <http://www.revenue.state.il.us/legalinformation/regs/part1200>.

Due to the nature of your inquiry and the information presented in your letter, we are required to respond with a GIL. GILs are designed to provide background information on specific topics. GILs, however, are not binding on the Department.

Illinois law does not mandate the use of electronic filing for businesses. However, according to 86 Ill.Adm.Code 105.100, taxpayers that chose to file electronically must make any required payments relating to those returns or documents electronically.

Illinois law does, however, mandate the use of electronic fund transfers for certain types of payments to the Illinois Department of Revenue. For additional information regarding payments that must be paid by electronic funds transfer, please see the enclosed regulation, 86 Ill.Adm.Code 750.300.

As stated above, this is a general information letter which does not constitute a statement of policy that either applies, interprets or prescribes tax law. It is not binding on the Department. Should you have additional questions, please do not hesitate to contact our office.

Sincerely,

Heidi Scott  
Staff Attorney -- Income Tax